

September 7, 2000

MEMORANDUM FOR: NOAA Financial Management Centers

FROM: Marilyn DeJarnatt
Acting Chief, CASC Financial Management Division

SUBJECT: Instructions for Fiscal Year 2000 Closing

This memorandum provides instructions for closing the accounting records for the fiscal year (FY) ending September 30, 2000. The FY 2000 final reports will reflect all accepted accounting entries made through October 4th. To ensure that the FY 2000 final reports accurately reflect the status of your organization, accounting documents and adjustment requests must reach the CASC Financial Management Division (FMD) by the dates indicated.

Preliminary closings will be September 15th, September 22nd, and September 29th. These preliminary closings will provide full sets of reports for NOAA Line Offices to review, giving your offices time to adjust and re-check open documents and accruals, etc. Please review these preliminary closing reports closely and make any adjustments as quickly as possible after reviewing each set of reports.

NOTE: Throughout the year, CASC Financial Management Division usually records documents in FIMA within two weeks of receipt. At year end, we receive hundreds of documents and we must record them in FIMA within MINUTES of receiving them in order to meet year end closing dates. It is the responsibility of the Line/Staff Offices to review FIMA reports to ensure all documents that you have sent to CASC have been recorded accurately in FIMA.

If you do not see a document that you sent to us in FIMA within a reasonable time frame, notify the employee who is responsible for the document as identified on the attached employee listing. Please do not send cost adjustments in more than once - or if you do, please mark them as "SECOND REQUEST".

Disbursements and Collections - General

All FY 2000 disbursement documents (invoices, vouchers, etc.) should be submitted as soon as possible to give us time for processing and to ensure inclusion in the FY 2000 final reports. Payment documents received in FY 2000 after September 22 will be accrued and processed for payment in FY 2001.

Collections received in October will be deposited, but not recorded until after the closing of FY 2000.

Closing Actions for FY 2000

During the period September 25th through September 30th, we will concentrate on recording the following accounting data:

1. **Accruals** - Accruals (accounts payable) are obligations for goods/services that have been received, but not paid.

Auditors from KPMG Peat Marwick will be sampling our year-end accruals in their final FY 2000 audit. All accruals must be closely scrutinized for propriety before they are submitted and will be checked before they are recorded in FIMA.

For further information on accruals you can view the Accruals Presentation on the AOD home page at <http://www.rdc.noaa.gov/~acod/index.htm>.

2. **Undelivered Orders** - Undelivered Orders are obligations for goods/services that have not been received.
3. **Adjustments** - Accounting adjustments based on written advice from Financial Management Centers (FMC) such as corrections of FY 2000 accounting transactions.

C **Document level adjustments** should be sent to the CASC FMD. Please enter only one document type per NOAA Form 34-34.

NOTE: Adjustments **below \$1,000** will be set aside and probably not entered due to the tight time constraints this year end.

- C All cost adjustments must be dated, approved, signed, and received by CASC FMD by September 30th. If the cost adjustments cross FMCs, both FMCs' approvals are needed.

Information Required from the FMCs

1. Travel - Temporary Duty (TDY) (Document Types 20 and 27)

The instructions for recording accruals for travel are new this year. CASC FMD must receive travel accruals by **September 27th**. **Based upon the criteria below,** Travel Authorizations should be forwarded to CASC FMD as soon as the Travel Authorizations have been signed.

- C If a transportation ticket (air, train, etc.) for FY 2000 travel will be picked up at the TMC office **between August 22nd and September 30th**, send us the Travel Authorization and ask us to accrue the transportation cost. Send us this information as soon as the Travel Authorization is signed by the authorizing official.
- C If the traveler is not using a TMC to acquire transportation tickets (air, train, etc.) for FY 2000 and the Travel Voucher will not be sent to CASC by September 22nd, send us the Travel Authorization and ask us to accrue the transportation cost with an attention line to DeeDee Beltz. Send us this information as soon as the Travel Authorization is signed by the authorizing official.
- C If you are processing travel vouchers through Integrated Travel Manager, your last day to process and submit is **September 22nd**. Otherwise, please follow the accrual procedures in the next paragraph.
- C If the Travel Voucher will not be sent to CASC FMD by September 25th, send us the Travel Authorization and ask us to accrue the amount payable to the traveler with an attention line to Sara Bradley.

NOTE: If these Travel Vouchers are not received in CASC FMD and accrued they will become a prior year hit.

It is imperative that Travel Vouchers prepared in FY01 using

Travel Manager indicate the correct fiscal year so that the documents accrued for FY00 apply to the correct year. To check or change the fiscal year:

On the main screen of Integrated Travel Manager, click on the Accounting block. The third column is Classification Code. The fiscal year is the first four characters of this field. To change the fiscal year, click on the Update block. Delete the existing fiscal year, type the correct fiscal year in the FY(4) field, and click on OK.

2. Travel - Permanent Change of Station (PCS) (Document Type 26)

All PCS orders issued in FY 2000 must be obligated using FY 2000 funds.

- a. For PCS orders which have not been recorded, the CD-29 must be received in CASC by September 29th marked "PCS OBLIGATION."
- b. For PCS orders which are recorded but have been canceled, a copy of the CD-29 must be received in CASC FMD by September 29th marked "PCS CANCELLATION."

3. BPA's - (Document Type 02)

Year-end accrual entries are required to reflect the cost of goods or services ordered and received but not invoiced on BPAs. For these accruals, FY 2000 purchases that have not been invoiced must be received in CASC FMD by September 27th.

4. GBLs (Document Type 23)

Copies of GBL's processed by your office before September 25, 2000 must also be received by our office by COB September 25, 2000.

5. Recurring Orders - (Document Type 06)

Periodic accruals for recurring orders (FIMA Document Type 06 - telephones, utilities, leases) are entered by the finance office during the year. These document records should be reviewed to ensure the accruals plus disbursements properly reflect the expected annual cost. Accrual adjustments may be submitted by memorandum to CASC FMD for processing to be

received no later than September 27, 2000. New accounts are not included in this projection, and the new information should be submitted as soon as possible to the CASC FMD but received no later than September 27th.

NOTE: We have received invoices for monthly services that have had prior month charges certified. This over certification can result in over payment to the vendor. In order to prevent over payment, do not certify prior month charges, only certify current month charges.

Accruals for the Government Telecommunications billings will be recorded automatically for you. That action will ensure that enough funds are accrued for FY 2000 billings which cannot be posted to FIMA by October 4th. No client action is necessary.

6. Purchase Card Purchases - (Document Type 14)

The September purchase card statement period closes on September 21st. It is highly recommended that purchases be made by September 18th so that they are processed by the vendors and stand a better chance of being included on the September statement.

The majority of you are processing your statements through CPCS. Your statements should be available in CPCS on September 25th for reconciling. These transactions must be reconciled and approved by the Approving Official by September 29th in order to be processed as a FY00 transaction. **These will go to default accounting if not reconciled and approved by September 29th.**

Statements not processed through CPCS must be received in CASC FMD by September 28th. We will be working with the Commerce Bankcard Center to get you copies of your statement. These statements will be faxed out to the listed Approving Official. When sending back it is imperative that the CAMS ACCS be annotated on these copies. Statements that cite the CAMS ACCS data will be given priority. A FIMA to CAMS conversion application can be found on the web at <http://makoto.rdc.noaa.gov/cams/>.

Purchases made in September or prior which do not appear on the September 21st statement must be accrued. Please submit these requests to accrue the purchases on Attachment B to be received in CASC FMD by October 1st. The request should be by task, organization code, and object class. Accrual requests after

October 1st are not guaranteed. This will cause you prior year hits in FY01 when obligations or payments are made, so please help us meet this deadline.

VISA Checks should be reconciled by September 29th. If you have additional ones you write that are not on the September 21st statement, please send in accrual form (Attachment B) to be received no later than October 1st. This should also be by task, org code, and object class.

7. Contracts - (Document Type 03)

The FMCs and Procurement points must send accrual documents, e.g., invoices, performance reports, written cost estimates from the contractor, to the CASC FMD by September 27th. If you have not received any accrual documentation from the contractor, you must estimate the amount of the contract that should be accrued.

8. Motor Pool - (Document Type 29)

It will not be necessary to send accruals to the CASC Financial Management Division (FMD). The last billing that is received and paid by September 27th will be used to establish accruals. Since all accruals must have a vehicle tag number as a reference, please notify CASC FMD of the tag number and the accounting information if your office acquires a GSA vehicle that does not appear on the 0AUGMTRPL billing.

These accruals will be processed by CASC FMD by September 27th. Please review these accruals in your FIMA reports for that time period. If any changes are necessary, please send notice to DeeDee Beltz via electronic-mail (Delores.E.Beltz@noaa.gov) or facsimile [(816) 426-6738] by September 29th. **A vehicle tag number must be given when setting up new or adjusting prior entries.**

In order to expedite processing of the motor pool charges for FY 2001, we are requesting that a current listing by tag number and related accounting codes be sent to the CASC FMD (ATTN: DeeDee Beltz) by close of business October 27th. We are also requesting that any subsequent addition/deletion of vehicles also be noted and sent to CASC FMD.

9. Purchase Orders (CD-406) (Document Types 40, 41, and 43)

We prefer for Document Type 40 and 43 Purchase Orders to have a Receiving Report for an accrual to be recorded, but we will accept written documentation from your office requesting an accrual for goods/services. However, we will require a Receiving Report be submitted before we will pay the invoice. This documentation must be received by CASC FMD by September 27th.

For Document Type 41 Purchase Orders please send written documentation for an accrual to be recorded if we have not received the invoice.

10. Other Accounting Documents

Please review the preliminary closings on a weekly basis on 9/15, 9/22, and 9/29. Submit any adjustments and/or corrections after each review. Again, label "SECOND REQUEST" if you have previously asked for this adjustment. Over night mail these by September 30 to ensure inclusion as FY 2000 business.

Please review all Interagency Agreements and send in accruals for any services which have been received but not yet invoiced.

Because we cannot make accruals through CAMS at this point in time, all accruals for documents processed through CAMS will be made in NPS. We will reverse the NPS accruals in October after the final FIMA close on October 4th. On your FY01 budget reports you will see negative prior year hits for these backouts. When the FY00 documents are processed through CAMS, they will appear as positive prior year hits. These entries will zero out.

The Post Office in our building has downsized and there is a slight delay in receiving mail. We are told there is only a three to four hours time difference. But to ensure quick delivery of your year-end documents, I suggest you fedex them to us or use other overnight mail delivery.

If you have any questions, please contact me on (816)426-7543, John Tomlin on (816) 426-5873, Diane Locascio on (816) 426-5916 or any of the staff shown on Attachment A at the CASC finance office. You may also reach us via our Web Site - www.CASC.NOAA.gov/fin/finance.htm.

Attachments

CASC FINANCE OFFICE CONTACTS
FAX (816) 426-6738

PCS Travel	Debbie Ferrara	(816) 426-5965
	Donna Newport	(816) 426-5965
Third Party Relocation Shipping/Storage of Household Goods	Debbie Ferrara	(816) 426-5965
GTA Accounts Motorpool	DeeDee Beltz	(816) 426-5873
BankCard/FedEx	Karen Stewart	(816) 426-7543
Cash In Your Account SF-1164	Michele Kilgore	(816) 426-5965
Leases BPAs	Lynne Sporn	(816) 426-5873
GBLs	Doug Weavers	(816) 426-5916
Contracts	Dee Snell	(816) 426-7543
Fedstrip	Deanne Hahn MASC	(303) 497-6208
Travel	Sara Bradley	(816) 426-5965
	Judy Bates	(816) 426-5965
	Anna Washington	(816) 426-5965
	Michele Kilgore	(816) 426-5965
	Debra Casey	(816) 426-5965
Telephone - NWS, GLERL	Tony Williams	(816) 426-5873
Telephone -NMFS,NDBC, AOC, NOS Utility (all)	Doug Weavers	(816) 426-5916

Purchase Orders	Brenda Jordan	(816) 426-5916
	Jeannie Trice	(816) 426-5916
Interagency Agreements	Sue Anderson	(816) 426-5916

ACCRUALS FOR PURCHASE CARDS FISCAL YEAR'00

CardHolder Name _____

CardHolder Number _____
(Last 6 Numbers Only)

Document Number _____ Purchcard



Only One Accounting Line Per Page Please:

ORG CODE	TASK #	PHASE #	OBJECT CODE	TOTAL DOLLAR

Breakdown By Vendor and Description:

VENDOR	ITEM DESCRIPTION	DOLLAR AMOUNT

Signature _____

Phone Number _____

Please mail this form to Financial Management Division, 601 E. 12th Street, Room 1765, Kansas City, MO 64106 (or FAX # 816-426-6738). If you have any questions, please call 816-426-5873 and ask for Karen Stewart, Debbie Ferrara, or John Tomlin.